

Exhibit A



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May 26, 2023

VIA E-MAIL (missa@brileyfin.com)

Treetop Development LLC
Attn: J. Michael Issa, Senior Managing Director
19800 MacArthur, Suite 820
Irvine, CA 92612

Re: Terms of Engagement for Legal Services

Dear Mr. Issa:

Jeffer Mangels Butler & Mitchell LLP ("we", "our" or the "Firm") appreciates that Treetop Development LLC ("you" or "your") has asked the Firm to represent you in connection with business, corporate, real estate, land use and other matters as requested by client including 9650 Cedarbrook, Los Angeles, and we look forward to serving as your counsel in this matter. This letter sets forth the terms of our proposed engagement, and constitutes an agreement between us (the "Agreement").

1. **Our client(s); terms of this engagement as well as of existing and future engagements.** This Agreement governs our representation only of you and not of any other party, including any of your parent, subsidiary, affiliate or related persons or entities (collectively, "Affiliates"), unless such party is named in the preceding paragraph and included within the definition of "you." This Agreement shall not affect any existing or future representation we may have with an Affiliate of yours who is not a party to this Agreement nor the terms of any engagement letter with respect to such representation. This Agreement sets forth our entire agreement for rendering professional services for the current matter identified above, as well as for all other existing or future engagements with you, unless the terms and/or coverage of this Agreement is modified by a subsequent engagement letter executed by you.

2. **Intake procedures.** Our engagement is subject to and effective upon completion of our normal intake procedures, including receipt of a hard copy, facsimile or electronically delivered copy of this Agreement signed by you and our completion of a check for potential conflicts of interest. You represent that you have disclosed, and promptly will disclose, to us in writing all persons and entities who may have an interest (including adverse and non-adverse interests) in you or this matter so that we may run appropriate conflict checks. When this Agreement becomes effective, it will relate back to the first day we provided legal services to

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you with respect to this matter or any other matter for which there is no separate written agreement.

3. **Fees.** Services will be rendered at our standard hourly rates for our attorneys and other personnel (such as paralegals and assistants) prevailing at the time services are rendered. Our rates presently range from \$355 per hour for certain legal clerks to \$1,150 per hour for certain partners. While rate changes generally occur in January, we reserve the right to change these rates from time to time. Rate changes will be set forth in the next month's invoice. At your request, we may attempt to estimate our fees to assist you in your planning. You understand that any estimates are based on the facts available to us when given and based on assumptions which we then believe to be reasonable. These estimates are not binding and our actual fees may vary significantly from such estimates.

4. **Charges.** In addition to fees for services, the Firm will charge you separately for messengers, computerized research, word processing, document reproduction (scanning, printing, and photocopying), travel, transcripts, parking, filing fees, telephone toll calls, secretarial overtime (where attributable to your special needs), notary charges, experts and other consultants retained on your behalf, and other similar items. Subject to paragraph 6 below, you agree to pay for these charges in accordance with the Firm's schedule of charges, a copy of which is available on request, and which may be revised from time to time without notice. You are also responsible for all charges and expenses that we advance on your behalf. Where significant or unusual third-party payments are required (e.g., co-counsel fees, expert fees, special studies, extensive transcripts or filing fees), we will normally forward the charge to you for direct payment or obtain advance funds from you to cover the charge. If we advance funds for you, they will be added to the invoice.

5. **Billing and Payments.** Our Firm has waived its normal retainer requirement. With respect to this matter, the payment of all invoices will be subject to the Bankruptcy Court's approval in accordance with processes established in the bankruptcy case. Billing statements will be prepared in accordance with the Guidelines of the Office of the United States Trustee.

6. **Billing statements; carrying charges on unpaid balances.** Subject to Bankruptcy Court Approval, you agree to be responsible for our fees and charges, and represent that you have full authority to execute this Agreement on behalf of the entity for which you have executed this Agreement. If you have any questions about a billing statement, please call them to our attention promptly, but in any event no later than thirty (30) days after you receive the statement.

7. **Insurance.** You may have insurance which will pay for some or all attorneys' fees and costs, and other costs, expenses, claims, losses or damages incurred in connection with or arising in the future out of this matter by you or by any other entity (or entities). If you believe any insurance you have may cover such attorneys' fees or costs or your or any other entities' costs, expenses, claims, losses or damages we strongly urge you to send the applicable

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insurance policies to us, promptly, so we can investigate whether this coverage is applicable. It is important to apprise your insurance carrier(s) of any claims for potential coverage, as soon as possible after such claims arise, since you can lose your right to coverage by not tendering coverage to the insurance carrier(s) promptly. If any insurance you have covers our current engagement or you become aware of any future potential claim that may be covered by your insurance with respect to this or any other engagement of us by you, but do not send us those insurance policies within thirty (30) days after the date of this letter or after you become aware of any future potential claim, as the case may be, we will assume that you do not wish to retain us to investigate whether you have such insurance coverage.

8. **Termination.** Subject to any limitations under the Bankruptcy Code or Rules, our representation as to each matter covered by this Agreement will end at the earliest of: (a) the substantial completion of our substantive work; (b) delivery by either party at any time of written notice of termination; or (c) our written withdrawal of representation (approved by a court, if necessary). Any such termination of our services shall be effective only to terminate our services prospectively and all the other terms of this Agreement shall survive any such termination, including your obligation to pay for all of our legal services rendered and charges incurred prior to termination.

9. **Our and your duties and responsibilities.** Our responsibility is to provide legal services to you consistent with our ethical and professional responsibilities, based upon the information available to us. In order for us to provide this legal representation to you, you will have an obligation to assist us as required. Such assistance may include (but is not limited to): the timely provision of information we request, access to your records, your availability for consultation and court related appearances and your active participation in the decision making process. Upon cessation of our active involvement in a particular matter, we will have no further duty to inform you of future developments or changes in the law nor any obligation to monitor renewal or notice dates or similar contractual or statutory deadlines on your behalf.

10. **Retention and return of your files.** All of your files will be retained and disposed of in compliance with our policy and California law in effect from time to time. Subject to future changes, it is our current policy to review client files for their continued retention or destruction five (5) years from cessation of our work on the matter. We will return your files to you at any time prior to their destruction if you send us written instructions asking us to do so. We do not find it administratively feasible for us to advise you of the closing of a matter or the disposal of your files. We recommend, therefore, that you maintain your own files for reference or send us a written request for your files at the conclusion of a matter. In addition to the client files, we also have Firm files pertaining to matters. The Firm files include administrative records, personnel and staffing material, accounting records, as well as our work product (drafts, notes, internal memoranda, research, etc.). You understand and agree that, Firm files pertaining to your matters are Firm property and not part of your files. Firm files will not be delivered to you, nor will they be accessible by you. As our property, Firm files may be

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destroyed or otherwise disposed of by us, at our discretion, without notice to you. If you have any questions concerning our file retention policies, please contact us.

11. **No guarantee of success.** It is impossible to provide any promise or guarantee about the outcome of your matters. Nothing in this Agreement or any statements by our staff or attorneys constitute a promise or guarantee of any particular result, but rather expressions of possible or potential outcomes.

12. **Resolution of Disputes.** All disputes shall be resolved by the United States Bankruptcy Court, Central District of California, Los Angeles Division.

13. **Limitation of Liability; Waiver of Right to Receive Punitive Damages.** You hereby agree that we shall not have any liability to you, in connection with our representation of you, except for those losses, liabilities, damages or expenses incurred by you as a result of our professional malpractice, gross negligence or willful misconduct. To the maximum extent permitted by law, both you and the Firm waive the right they might otherwise have to an award of punitive damages.

14. **Miscellaneous.** This Agreement is governed by California law, and where application, United States Bankruptcy Law, and is intended to be our entire agreement for rendering professional services. It can be amended or modified only by a writing which has been executed by the parties who have executed this Agreement. This Agreement may be signed in one or more counterparts and delivered by facsimile or other electronic method. The provisions of this Agreement are severable, so that if any provision or the application thereof is held invalid or unenforceable, the remaining provisions hereof shall remain valid and enforceable. Except as expressly set forth in this Agreement, the failure of a party to assert any right or remedy hereunder shall not constitute a waiver of any rights or remedies such party may have.

15. **Acknowledgement of the right to independent counsel.** We are not advising you with respect to this Agreement, because we would have a conflict of interest in doing so. You should consult independent counsel of your choice for such advice. Your execution of this Agreement confirms that you have had a reasonable opportunity to seek the advice of an attorney outside of the Firm regarding the terms and conditions of this Agreement and the arbitration/jury trial waiver pursuant to Section 12.

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Please sign and return the enclosed acknowledgment copy of this Agreement at your earliest convenience.

Sincerely,

BENJAMIN M. REZNIK of
Jeffer Mangels Butler & Mitchell LLP

BMR:ki

The undersigned has read and understood this Agreement.

TREETOP DEVELOPMENT LLC

Signature: _____

Print Name: _____

Title: _____

Federal Employer I.D. Number: _____

BILLING INSTRUCTIONS:

Billing delivery can be handled via U.S. Mail and/or electronically via e-mail. Please check below whether you would like your invoices sent by U.S. Mail or e-mail or both:

U.S. Mail _____

E-Mail ☒ If so, please provide e-mail address: missa@brileyfin.com

If neither item is checked, you will receive your invoices via e-mail.

NON-SIGNATORY CLIENT AND/OR BILLING CONTACT INFORMATION:

If invoices are to be sent by U.S. mail and the mailing address is different from the address on the first page of this letter, please complete the following:

Name: _____
Street Address or PO Box: _____
City, State, Zip code: _____
Email: _____